

# House Amendment 8705

PAG LIN

1 1 Amend House File 2700 as follows:  
1 2 #1. Page 26, by inserting after line 1 the  
1 3 following:  
1 4 <Sec. \_\_\_\_\_. Section 423.3, Code Supplement 2007, is  
1 5 amended by adding the following new subsection:  
1 6 NEW SUBSECTION. 25A. The sales price of food,  
1 7 beverages, and other tangible personal property when  
1 8 sold at concession stands by nonprofit youth sports  
1 9 organizations.>  
1 10 #2. Page 41, by inserting before line 9 the  
1 11 following:  
1 12 <Sec. \_\_\_\_\_. REFUNDS. Refunds of taxes, interest,  
1 13 or penalties which arise from claims resulting from  
1 14 the enactment of section 423.3, subsection 25A, by  
1 15 this division of this Act, for the sale of food,  
1 16 beverages, and other tangible personal property at  
1 17 concession stands occurring between July 1, 1998, and  
1 18 the effective date of the enactment of section 423.3,  
1 19 subsection 25A, shall be limited to fifty thousand  
1 20 dollars in the aggregate and shall not be allowed  
1 21 unless refund claims are filed prior to October 1,  
1 22 2008, notwithstanding any other provision of law. If  
1 23 the amount of claims totals more than fifty thousand  
1 24 dollars in the aggregate, the department of revenue  
1 25 shall prorate the fifty thousand dollars among all  
1 26 claimants in relation to the amounts of the claimants'  
1 27 valid claims.  
1 28 Sec. \_\_\_\_\_. EFFECTIVE AND RETROACTIVE APPLICABILITY  
1 29 DATES. The section of this division of this Act  
1 30 enacting section 423.3, subsection 25A, being deemed  
1 31 of immediate importance, takes effect upon enactment  
1 32 and applies retroactively to July 1, 1998.>  
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